

LEESBURG OFFICE

1 Harrison St. SE 1ST Floor
Leesburg, VA 20175-3102

**Robert S. Wertz, Jr.
Commissioner of the Revenue**

Mailing Address: PO Box 8000
Leesburg, VA 20177-9804
(703) 777-0260
Email: cor@loudoun.gov

STERLING OFFICE

21641 Ridgetop Cir. Ste 100
Sterling, VA 20166-6597

Instructions for completing the APPLICATION FOR EXEMPTION FROM PROPERTY TAXATION

Filing Deadline: APRIL 1 – Any exemption, if granted, is for the subsequent tax year

This application is for use by nonprofit organizations seeking exemption from property taxes on property used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes only. Please complete the application in its entirety and return it to the Commissioner of the Revenue at the above address. A written response acknowledging receipt of the application will be mailed to the organization within ten business days of receipt. Questions that cannot be answered within the space provided may be answered by attaching additional sheets to this application if necessary. Failure to answer all questions and provide required documentation may result in a delay in processing the application. The application must be signed by a duly authorized officer, director or member who is knowledgeable as to the organization's activities and operations, and who can attest to the accuracy of the information provided. A written notification of determination will be mailed to the applicant after the application and all supporting documentation have been reviewed.

Applications from non-profit organizations that are not eligible for exemption by classification pursuant to § 58.1-3600 et seq. of the *Code of Virginia* may be forwarded for consideration by the Board of Supervisors for exemption by local designation. In the event that the property defined in this application is determined to be exempt by designation by the Board of Supervisors, a public hearing will be held to allow input from citizens. The cost of publishing the notice of the hearing will be the responsibility of the applying organization. Until an organization has received notice that it is exempt from property taxes, the organization is instructed to continue filing all appropriate tax documents and returns, and continue to pay all taxes in a timely fashion. Failure to file required returns may result in an assessment of penalties or loss of eligibility, if an exemption is not granted. As part of our review, it may be necessary to request and review additional records. If you have any questions regarding the application for exemption process, please call (703) 777-0260.

LOUDOUN COUNTY TAX EXEMPTION APPLICATION

For Real and/or Personal Property

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Organization's Name						
Organization's Federal Identification Number		____ - _____		Date Organization Began Operations in Loudoun County	____ / ____ / ____	
Contact Name				Phone Number	(____) ____ - ____	
Contact Title				E-Mail Address		
Mailing Address						
	<i>Street Address or P.O. Box</i>			<i>City / Town</i>	<i>State</i> <i>Zip Code</i>	
Loudoun Location						
	<i>Street Address NO P.O. Box</i>			<i>City / Town</i>	<i>State</i> <i>Zip Code</i>	
1. What is the organization's purpose?						
2. Briefly describe the services provided to the residents of Loudoun County by the organization.						
3. What is the organization's federal tax designation?						
<input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)(4) <input type="checkbox"/> 501(c)(6) <input type="checkbox"/> 501(c)(7) <input type="checkbox"/> Other: _____						
4. Please provide a detailed list (use a separate sheet if necessary) of all real estate, tangible personal property, or vehicles owned by the Organization for which it is seeking a Loudoun County property tax exemption.						
REAL ESTATE						
Property Identification Number (PIN)	Property Address	Date Acquired	Use of Property			
VEHICLE PERSONAL PROPERTY						
Vehicle Identification Number (VIN)	Year Acquired	Purchase Price	Vehicle Year	Vehicle Make	Location where vehicle is normally garaged, docked or parked	Is the vehicle exclusively used for the organization's nonprofit purpose?
						<input type="checkbox"/> YES <input type="checkbox"/> NO
						<input type="checkbox"/> YES <input type="checkbox"/> NO
						<input type="checkbox"/> YES <input type="checkbox"/> NO

OTHER TANGIBLE PERSONAL PROPERTY*(e.g., computer equipment, furniture and fixtures, etc.) Attach additional sheets if necessary.*

Description	Location as of January 1 st	Year Acquired	Original Cost

5. Please select the Category of Exemption requested.

- | | |
|---|--|
| <input type="checkbox"/> Church/Religious Body
<input type="checkbox"/> Non-profit Cemetery
<input type="checkbox"/> Library/Non-profit Institution of Learning
<input type="checkbox"/> Museum
<input type="checkbox"/> Young Men's Christian Association or similar religious organization
<input type="checkbox"/> Park/Playground
<input type="checkbox"/> Benevolent or charitable Lodge organization
<input type="checkbox"/> Volunteer fire department or rescue squad
<input type="checkbox"/> Society for the Prevention of Cruelty to Animals | <input type="checkbox"/> Club affiliated with the Boys Clubs of America and Girls Clubs of America
<input type="checkbox"/> Boy Scouts and Girl Scouts of America
<input type="checkbox"/> Home Demonstration Club/4-H Club/Future Farmers of America, Inc.
<input type="checkbox"/> American National Red Cross
<input type="checkbox"/> College Alumni Association or foundation
<input type="checkbox"/> Farm Club Association
<input type="checkbox"/> The State Future Farmers of America/Future Homemakers of America /Future Business Leaders of America
<input type="checkbox"/> Auxiliaries of the Veterans of World War I |
|---|--|

If a specific category was selected in Question 5 above, please skip to the last page of the application and complete the Appointment of Representative statement, if applicable, and sign the application acknowledging the accuracy of the data provided and submit along with a copy of IRS Tax Exempt Status Determination Letter and a Copy of Board minutes authorizing signatory to file application on organization's behalf.

If the organization does not fit any of the categories in Question 5, please continue to Question 6 and complete the application in its entirety.

6. Please list salaries or other compensation, if any, received by the organization's officers, directors and Board members and three highest paid employees. Attach additional sheets if necessary.

Name	Title	Annual Compensation

7. What is the dollar value of the services provided by the organization last calendar year? What was the source of funds in percentages for last calendar year for each of the following categories? A. Cash contributions, B. in-kind or material services, and C. local, D. state or E. federal funds or grants?

\$ _____ (dollar value of services provided) A. _____ % B. _____ % C. _____ % D. \$ _____ % E. _____ %

8. Does the organization have a current alcoholic beverage license for serving alcoholic beverages issued by the Virginia Alcoholic Beverage Control (ABC) Board for use on the property listed on this application?
<input type="checkbox"/> YES <input type="checkbox"/> NO
9. Does the organization engage in any activities unrelated to the purpose for which it was established?
<input type="checkbox"/> NO <input type="checkbox"/> YES , If yes, please describe:
10. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin?
<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Does any part of the earnings of the organization inure to the benefit of any individual?
<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Is the organization involved in carrying on propaganda, or otherwise attempting to influence legislation?
<input type="checkbox"/> YES <input type="checkbox"/> NO
13. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?
<input type="checkbox"/> YES <input type="checkbox"/> NO
14. Please provide copies of the following documents along with the completed application.
a. IRS Tax Exempt Status Determination Letter
b. IRS forms 990/990T for two prior years
c. Income and Expense statements for two prior years
d. Certificate of Good Standing from the Virginia State Corporation Commission
e. Mission Statement, if any
f. Articles of Incorporation or Organization, and any amendments thereto
g. Current alcoholic beverage license issued by Virginia Alcoholic Beverage Control, if any
h. Pamphlets, brochures, weekly bulletins or any literature that describes the religious, charitable, patriotic, historical, benevolent, cultural, public park or playground purposes of the organization
i. Copy of Board minutes authorizing signatory to file application on organization's behalf
j. Statement of Justification describing the organization, its services, and why Loudoun County should consider granting it a tax exemption <i>(maximum 3 pages in length)</i>
15. Describe how funds received by the organization are used.
16. Describe how the property requested for exemption is currently used and how it will be used in the future.
17. Please provide the following fiscal impact information: <i>Attach additional sheets if necessary</i>
a. Total number of persons employed by the applicant organization as of December 31
b. Number of employees residing in Loudoun County as of December 31
c. Place of residence of other employees as of December 31
d. Average annual income (all employees) during prior calendar year
e. Average annual income (employees residing in Loudoun County) during prior calendar year

18. Describe the extent to which services provided by the applicant organization directly benefit Loudoun residents and businesses.			
19. If not specifically identified in the financial statements provided with this application, please state the annual amount spent by the applicant during the preceding two fiscal years for the following purposes:			
Fiscal Year Period (start and end dates):		_____	to _____
Marketing or Promotion	\$	_____	
Government Relations	\$	_____	
Fiscal Year Period (start and end dates):		_____	to _____
Marketing or Promotion	\$	_____	
Government Relations	\$	_____	

APPOINTMENT OF REPRESENTATIVE

(Not required, complete only if you wish to appoint a representative)

I hereby appoint _____ whose telephone number is _____ and mailing address is _____ to represent me during the tax exemption application process this year. I hereby give my permission to Commissioner of the Revenue employees to discuss this application with my representative and I agree to provide the necessary information should my appointed representative fail to do so.

By my signature, I willfully declare that the information provided is true, correct and complete, and I am authorized to file this form on behalf of the organization.

Applicant's Signature

Date

FOR OFFICE USE ONLY			
Date Received:		TOTAL Assessed Value	TOTAL Taxes
Real Estate:			
Vehicle Personal Property:			
Other Tangible Personal Property:			